

Exhibit 3

EATON & VAN WINKLE LLP

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MICHAEL O. HARDISON
PARTNER

DIRECT DIAL: (212) 561-3606
E-MAIL: MHARDISON@EVW.COM

April 14, 2008

VIA TELEFAX 212-221-1432

Keith Heard, Esq.
Burke & Parsons
100 Park Avenue
New York, New York 10017

Re: Hawknet v. Overseas Shipping Agency
07 Civ. 5912 (NRB)
Our File No. 4233-029

Dear Keith:

In a final effort to resolve this matter without requiring a ruling by Judge Buchwald (or Judge Batts) we forward under cover of this letter the eihbank account statements for the period January - March 2008.

We again request that Hawknet (and Deuilemar) confirm today that the funds will be released or we will renew our application before Judge Buchwald and make another application before Judge Batts.

Very truly yours,


Michael O. Hardison

cc: Via Telefax

Honorable Naomi R. Buchwald (212-805-7927)
George Kontakis, Esq. (516-767-3605)

=====

EUROPÄISCH - IRANISCHE HANDELSBANK AG

KK0086L MONATSKONTO p April 2008 9.43.20 14.04.08

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Seite 1 ==

Konto.....: 41460 008

TOM SHIPPING VERMITTLUNG GMBH

FÖRSTERWEG 22
22525 HAMBURG

Buchung	PNR	Text	Referenz	Valuta	Saldo/Umsatz	Ausz.
0.00.00		SALDO-VORTRAG	OLD B		1.136.903,49-	7
1.04.08	**	SALDO	*		1.136.903,49-	7

----- ENDE DER LISTE -----

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EUROPÄISCH - IRANISCHE HANDELSBANK AG

KK0086L MONATSKONTO p Januar 2008 9.43.11 14.04.08

===== Seite 1 ==

Konto.....: 41460 008

TOM SHIPPING VERMITTLUNG GMBH FÖRSTERWEG 22

22525 HAMBURG

Buchung	PNR	Text	Referenz	Valuta	Saldo/Umsatz	Ausz.
0.00.00		SALDO-VORTRAG	OLD B			
31.01.08	990 34	ABSCHLUß	1004	31.01.08	2,50-	
		12040004146000800				
31.01.08	**	SALDO	*		2,50-	1
----- ENDE DER LISTE -----						

Europäisch-Iranische Handelsbank AG

Depenau 2

Postfach 10 13 04 · 20003 Hamburg

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EUROPÄISCH - IRANISCHE HANDELSBANK AG

KK0086L MONATSKONTO p Februar 2008 9.43.13 14.04.08

===== Seite 1 ==

Konto.....: 41460 008

TOM SHIPPING VERMITTLUNG GMBH FÖRSTERWEG 22

22525 HAMBURG

Buchung	PNR	Text	Referenz	Valuta	Saldo/Umsatz	Ausz.
0.00.00		SALDO-VORTRAG	OLD B		2,50-	1
29.02.08	990 34	ABSCHLUß	1004	29.02.08	2,50-	
		10180004146000800				
29.02.08	**	SALDO	*		5,00-	2
----- ENDE DER LISTE -----						

Europäisch-Iranische Handelsbank AG

Deponau 2 · 20093 Hamburg

Postfach 10 13 04 · 20008 Hamburg

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EUROPÄISCH - IRANISCHE HANDELSBANK AG
 KK0086L MONATSKONTO p März 2008 9.43.17 14.04.08
 =====

Seite 1 ==

Konto.....: 41460 008
 TOM SHIPPING VERMITTLUNG GMBH FÖRSTERWEG 22
 22525 HAMBURG

Buchung	PNR	Text	Referenz	Valuta	Saldo/Umsatz	Ausz.
0.00.00		SALDO-VORTRAG	OLD B		5,00-	2
17.03.08	751 20	ÜBERWEISUNG	ZV/AZV/000902	17.03.08	1.600.000,00-	
17.03.08		** SALDO	*		1.600.005,00-	3
20.03.08	201 84	UMBUCHG/ÜBERTR	GA3217 COURIE	20.03.08	60,00-	
		IB08003019				
20.03.08	201 84	UMBUCHG/ÜBERTR	GA3217 GUARAN	20.03.08	1.782,22-	
		ON EUR 200.500,00 FROM				
		20.03.08 UNTIL 10.06.08				
20.03.08		** SALDO	*		1.601.847,22-	4
27.03.08	751 20	ÜBERWEISUNG	ZV/AZV/000904	27.03.08	1.525.950,00-	
		FREIGHT CHARGES				
27.03.08		** SALDO	*		3.127.797,22-	5
28.03.08	600 83	L/C ABRECHNUNG	FE 86001769	27.03.08	1.997.601,10	
		EAI0836042				
28.03.08		** SALDO	*		1.130.196,12-	6
31.03.08	990 34	ABSCHLUß	1004	31.03.08	0,50-	
		12100004146000800				
31.03.08	990 34	ABSCHLUß		31.03.08	2,40-	
		12120004146000800				
31.03.08	990 34	ABSCHLUß	1004	31.03.08	2,50-	
		12140004146000800				
31.03.08	990 34	ABSCHLUß	50006	31.03.08	855,57-	
		12080004146000800				
31.03.08	990 95	ZINSEN	20005	31.03.08	5.846,40-	
		12060004146000800				
31.03.08		** SALDO	*		1.136.903,49-	7

----- ENDE DER LISTE -----

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TRANSMISSION VERIFICATION REPORT

TIME : 04/14/2008 11:50
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER.# : 000H5J654564

DATE, TIME	04/14 11:48
FAX NO./NAME	12122211432
DURATION	00:01:17
PAGE(S)	06
RESULT	OK
MODE	STANDARD
	ECM

EATON & VAN WINKLE

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FACSIMILE TRANSMISSION COVER SHEET

DATE: April 14, 2008

To: Keith Heard, Esq. Fax Number: 212-221-1432

cc: Honorable Naomi R. Buchwald Fax Number: 212-805-7927

George Kontakis, Esq. Fax Number: 516-767-3605

FROM: Michael O. Hardison

Client: 4233-029

TOTAL PAGES (including cover): 6

REMARKS:

TRANSMISSION VERIFICATION REPORT

TIME : 04/14/2008 11:58
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER.# : 000H5J654564

DATE, TIME	04/14 11:56
FAX NO./NAME	12128057927
DURATION	00:01:15
PAGE(S)	06
RESULT	OK
MODE	STANDARD
	ECM

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TOTAL PAGES (including cover): 6

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TRANSMISSION VERIFICATION REPORT

TIME : 04/14/2008 12:10
NAME : EATON VAN WINKLE LLP
FAX : 12127799928
TEL : 12127799910
SER.# : 000H5J654564

DATE, TIME	04/14 12:08
FAX NO./NAME	15167673605
DURATION	00:01:18
PAGE(S)	05
RESULT	OK
MODE	STANDARD
	ECM

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